

Diana Flenard Executive Director

MONROE ASSOCIATION FOR REMARCABLE CITIZENS, INC.

Janine Gedmin
President
Board of Directors

P.O. Box 428 Key West, Florida 33041-0428 305-294-9526

Human Services Board

I am submitting our budget request with the hope that the county can somehow see a way to continue to fund the human services in a reasonable manner and to match a portion of 12.5% Adult Day Training Program as required by the State of Florida. Our match comes to \$340, 954 and we are asking for \$148,000 which is the same as we asked for last year last year and what we received in 09.

MARC's mission has not changed but we are facing severe funding cuts from the State of Florida. Beginning in January 08 \$31,410 in our residential services paid by the State through the Medicaid Waiver. We are facing another 5% cut in July '10. in Residential services that equals \$56,637. Also in July 08 we were given a 12.5% across the board cut in all of our other services funded through Medicaid for a reduction of \$171, 145. This equals a total reduction since January 08 and continuing into the current fiscal year of \$259,192. There is no sign from the legislature that those funds will be reinstated but at this point there does not look like any other cuts are in the horizon. The Senate has a 10% cut in this legislative session but it is not on the House side so it will have to be worked out in conference committee at the end of the legislative session. If this 10% cut is still in the budget it will mean another \$272,763. I don't know how the legislators can continue to cut. We are way past cutting the fat and past the meat and into the bone.

As I write this, Rep. Saunders and many advocacy groups around the state are trying to right this wrong but those are the facts as I present this budget.

As I am sure you are well aware, the Monroe County School Board is **still** embroiled in the Adult Educations Departments issues. One of those is the \$211,000 we receive as contributed services, ie part-time teachers who are paid by the school system but work at MARC in Key West and Tavernier. These services have already begun to shrink and MARC is looking at \$35,464 reduction in July '10.

As you all know the cost of doing business in Monroe County is rising at an alarming rate. We try to pay our staff appropriately but cannot equal a teacher's salary even thought the requirements for many of our services are the same. We have laid off several staff and cut back on staff hours in administration and at the day training programs. We have not given any raises since 2006. Any increase in salaries is due to a longevity bonus given after 3 years of employment. We try to show value to those who stick with us over the years but it is little when you realize we do not give any retirement benefits.

We cannot exist without the support of Monroe County and the Human Services Board. We know that money is limited but we need your support for these most vulnerable citizens and hope that you can give us the amount requested. Most respectfully,

Diana Flenard

MARC is a 501C 3 not for profit organization. Tax ID #59-1031546
Partially Sponsored Agency





MONROE COUNTY HUMAN SERVICES ADVISORY BOARD Application for Funding Fiscal Year 2011

October 1, 2010 - September 30, 2011

Agency Name	Monroe Association for Retarded Citizens dba ReMARCable Citizens
Physical Address	1401 Seminary Street Key West (No mail delivered here)
Mailing Address	PO Box 428
City, State, Zip	Key West, Fl. 33041-0428
Phone	305-294-9526 EX 28
Fax	305-292-0078
Email	Boomdi1@aol.com or MARChousedir@aol.com.
Who should we contact with questions about this application?	Diana Flenard, Executive Director 294-9526 Ext 28

Amount received for prior fiscal year ending 09/30/09	\$148,000
Amount received for current fiscal year ending 09/30/10	\$146,500
Amount requested for upcoming fiscal year ending 09/30/11	\$148,000

CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

Signature

Date: 4/15/10

Typed Name of Board President/Chairman: Janine Gedmin

Signature Janine G. Q.

Date: 4/15/10

1. Insert your agency's board-approved mission statement below.

"To provide our developmentally disabled clients with dignified, compassionate, professional care in a family environment for the duration of their needs."

List the services your agency provides.

<u>Residential Long Term Care &Training</u>: We operate a 15 person group home and a 6 person group home with 24 hour a day supervision and training in self-care, daily living, chores, and social skills.

<u>Supported Living</u>: We provide coaches for clients that are available by phone or beeper 24 hours a day and provide assistance and training in a variety of daily living activities to support individuals to live more independently in their own homes or apartments throughout the Keys

<u>In Home Supports:</u> We provide one on one training in self care and daily living skills in person's home or apartment

<u>Adult Day Training</u>: We provide services to clients that support the individual in daily valued routines of the community, which include vocational (horticulture, janitorial, and food preparation), financial, self-help, and adaptive and social skills. We have two ADT sites one in the Upper Keys and one in Key West. We also operate a retail plant store and small cafe at our Key West ADT site and a Thrift Shop at our Upper Keys site.

<u>Supported Employment</u>: We provide training, assistance and long term support to individuals throughout the Keys in order for them to obtain and sustain paid employment at minimum wage or above.

<u>Community inclusion/Companion</u>: We provide activities to individuals in community-integrated settings from Key West to Key Largo. These services support the individual in valued roles in the community, are age and culturally appropriate and increase the individual's ability to control the environment and development of friendships with non-disabled persons. We also offer Companion Services for one on one travel within the community when needed.

<u>Transportation</u>: We provide rides to and from home, community based services and medical/dental appointments to enable an individual to receive the supports and services they need.

<u>Medical and Therapeutic supervision</u>: We provide a person on call 24 hours a day to handle any emergency situations and to oversee all Group Home and Supported Living clients medical and dental care.

<u>Transition Services:</u> We provide transition services to High School students who attend our Adult Day Training programs in order to learn vocational and life skills in preparation for employment or living outside the family home.

<u>Respite:</u> We provide short term overnight care of clients whose families are in need of relief from caring for their loved one.

3. What services will be funded by this request?

We are requesting partial funding for our Adult Day Training Services which covers the entire Keys but are physically located in Key West and Tavernier. Our Marathon clients are usually served in our Tavernier program now renamed "The Michelle Synder Upper Keys Program" after along term dedicated staff member who died of cancer this year. Our Adult Day Trainings supports individuals with developmentally disabilities in daily valued routines of the community. These services stress training in the areas of self-help, adaptive social skills, vocational training, job training, life-skills and are age and culturally appropriate. We also do Supported Employment from our Adult Day Training sites. Although these programs are facility based, a small group approach (4-6 clients with a supervisor in the community) go out to job sites to learn appropriate work skills and employment income. Transportation is a major component of this program.

4. Will County HSAB funds be used as match for a grant?

Yes, this money will be put toward our 12.5% State Match requirement for ADT.

- 5. If you answered "yes" to number four, please specify the:
 - a. grant award title, granting agency, and purpose: Contract #KLJ67, Agency for People with Disabilities, services related to Adult Day Training.
 - b. grant amount: \$2,727,633
 - c. match percentage requirement and amount: \$340, 954
- 6. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."

 NO
- 7. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."

 NO
- 8. Will you or have you applied for other sources of County funding? If yes, please list source(s) and amount(s). Also be sure to reflect this information on Attachment F.

 Sheriff's Shared Assest Forfeiture Fund as reflected on Attachment F
- 9. What needs or problems in this community does your agency address?

MARC is the only not for profit agency which provides services to adults and teens with Developmental Disabilities (Mental Retardation) in Monroe County. There is no duplication of services within or outside of this agency.

10. What statistical data support the needs listed in number nine?

Statistical data from the AAMD shows mental retardation at about 1-3% of any given population. The data for Monroe County was close to 1% due to higher socio-economic status of residents but the rise of Autism in the US and Monroe County has made this number closer to 1.7%. With adequate funding our target will be to serve all of those who fall within our target area and wish to seek our services.

11. What are the causes (not the symptoms) of these problems?

Developmental Disabilities (Mental Retardation) can occur from any illness or injury that interferes with mental development before, during or after birth up to 21 years of age. The causes can be either physical, such as hereditary, disorders in body chemistry, poor prenatal care, injuries to mothers to be or infants, etc., or social as in lack of mental stimulation, physical abuse, poverty, discrimination or other non-medical conditions.

12. What does your agency do to address these causes?

We give the individual training, therapy and shelter to help them manage their disability so they become productive members of society. We educate family members as to their options for such training, therapy and shelter

13. Describe your target population as specifically as possible.

We serve 95% of the population with developmental disabilities in all of Monroe County between the ages of 16 and 83.

14. How are clients referred to your agency?

Our clients are referred to us from the Agency for People with Disabilities. We also get referrals from the Department of Children and Families and many of the other Social Service agencies as well as from family members, community members and contacts from our Website.

15. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?

MARC clients are eligible for our services if they fit the definition from AAMR as listed in question8. We have chosen to continue to give service to any client needing our service, even if the state cannot pay us. MARC's board has taken this position for many years. We know that our clients lose so very much ground when they are not in training so we continue to serve them with or without an appropriate funding stream. We continue to fundraise and try to be fiscally sound but have a difficult time telling a person with developmental disabilities or family member that there are no services for them in Monroe County.

16. Describe any networking arrangements that are in place with other agencies.

Keys Konnection is a <u>for profit</u> agency with a contract to provide Case Management to Developmentally Disabled in the Keys. We work with the Monroe County School Board to do transition services for teenagers with DD who are getting ready to graduate and with an Adults with Disabilities Grant through Adult Ed. We work closely with the SHAL coalition of providers at Poinciana Plaza to provide housing for DD homeless. We also provide ADT services to several residents who reside in a <u>for profit</u> home in the Upper Keys. We have provided a life skills training area to Wesley House clients. We also provide free Christmas trees to many of the local providers for families or programs in need from our Christmas Tree fundraiser. We have been working closely with Kids Closet (FKFAPA) out of our Upper Keys Adult Day Training and Thrift Store

17. List all sites and hours of operation.

Our Adult Day Training physical locations are Key West and Tavernier, although the entire Keys are covered by those two sites. These programs are provided in a congregate facility based programs, although we also employ mobile work crews and do Supported Employment within the community as a part of these programs. The facilities are operated Monday thru Friday 6 hrs a day. Some of our off-site crews work Monday thru Saturday.

Our two Group Home residential programs and multiple Supported Living programs are operated 24 hrs a day seven days a week out of Key West. We also operate a Supported Living program out of our Tavernier office.

Our community inclusion program is in operation evenings and weekends throughout the entire Keys.

Respite is provided on an as needed basis.

18. What financial challenges do you expect in the next two years, and how do you plan to respond to them?

MARC expects the political climate to continue to get worse. In July 08 the state reduced all service dollars by 7.25% and did a rebasing of client funds during '10. It also reduced funding for residential services to be 5% in July 2010. This means most of the clients will lose (per client) \$10,000-\$20,000 in services next year. Since we are the only provider of these services in Monroe County we will also suffer this loss. The House has just put forth a measure for Managed Care for the developmentally disabled through Medicaid. This will make Florida the first state to put these services under an HMO. It will not be implemented until 2012 or latter but will destroy all that the service providers, such as MARC have worked on since institutional care. We got the developmentally disabled out of institutions and the "Medical Model" in 1972 and now we are heading back in that direction. MARC will continue to fight these through Florida Rehab Association rule challenges, trips to Tallahassee and campaigns to educate the Senate and House to the devastating effects of such actions and propose other cost control mechanisms.

MARC will continue to have reductions in its Basic Adult Ed and Adults with Disabilities funding from the Monroe County School Board. In the current year we have received a reduction of \$13,478 and will see another reduction in July '10 of \$35,464

Internally, MARC will work to increase our training programs and revenue sources such as our Plant Store and Rainbow Café in Key West and Bazaar/Thrift Store in the Upper Keys. We have not given any wage increases since 2006. We have not filled some positions, reduced staff hours by 5-16 hrs a week and will continue to reduce staff, while meeting the required standards set by the state. We will try to increase support from the community for our various fundraisers.

19. What organizational challenges do you expect in the next two years, and how do you plan to respond to them?

Our biggest organizational challenge will be to continue to maintain required staffing levels while reducing wages. We have already reduced the administrative staffing by 45hrs a week while the administrative paperwork has doubled over the last several years. This challenge can only be overcome by the state and federal government reducing redundant paperwork and multiple licensing and auditing from various entities. We are part of a working group working with the Agency for Persons with Disabilities to try and see some relief but with the Managed Care system on the table the Agency for Persons with Disabilities will lose all control of such efforts.

20. How are clients represented in the operation of your agency?

We currently have a person with developmental disabilities on the board, as well as two board members who have a family member with developmental disabilities.

21. Is your agency monitored by an outside entity? If so, by whom and how often?

We are monitored by APD (Agency for Persons with Disabilities). They manage our contracts, quality assurance, test conditions and performance of MARC. Additionally, MARC is monitored by HUD for the Don Moore Apartments at Poinciana. We are also monitored every by Delmarva for our services paid for by Medicaid. We were monitored by Delmarva on 11/11/09 which resulted in a score of "Achieving" which is the highest score possible. Our group homes are also licensed each

etc. We also receive an indepe	s with Disabilities and monitored tions as they pertain to safety, endent audit from an accounting y and outcome achievements to	d monthly. We must also comply fire, food service, business licensing, g firm each year. We also do a o monitor our own progress.
22. <u>954</u> hours of proglast year.	ram service were contributed b	y <u>10</u> volunteers in the
In the past I have counted all of Pumpkin Patch. If you include volunteers.	of the volunteer hours working those hours the numbers are c	on our Christmas Tree Lot and loser to <u>2,580</u> hrs by <u>200</u>
23. Will any services funded by so, what services, and who wil NO	the County be performed under the perform them?	er subcontract by another agency? If
24. What measurable outcome	es do you plan to accomplish in	the next funding year?
more or their yoars toward ingo	ependence as set forth in their : rted Employment earn at or ab	Training Programs will reach one or Support Plan and Individual Program ove minimum wage and 10% have
25. How will you measure thes	se outcomes?	
pian yearly. We keep statistica	monthly and update as needed. al data on goals reached on eac d annually review their income t	We do a new Individual Support h client throughout the year. We to meet federal guidelines.
26. Provide information about	units of service below.	
Service Adult Day Training	Unit (hour, session, day, etc.) Day	Cost per unit (current year) \$105 (APD pays \$45 a day)

27. In 300 words or less, address any topics not covered above (optional).

See Cover Letter

ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE	ATTACHED?		COMMENTS
IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN		NO	You must explain any "NO" answers
A. Board Information Form	Х		
B. Agency Compensation Detail	Х		
C. Profile of Clients and Services	X		
D – F. Financial Information	Х		
G. Copy of Audited Financial Statement from most recent fiscal year if organization's expenses are \$150,000 or greater.	Х		
H. Copy of IRS Form 990 from most recent fiscal year	Х		
I. Copy of current fee schedule	Х		
J. Copy of IRS Letter of Determination indicating 501 C 3 status	Х		
K. Copy of Current Monroe County and City Occupational Licenses	Х		
L. Copy of Florida Dept. of Children And Families License or Certification	Х		
M. Copy of any other Federal or State Licenses	Х		
N. Copy of Florida Dept. of Health Licenses/Permits	Х		
O. Copy of front page of Agency's EEO Policy/Plan	Х		
P. Copy of Summary Report of most current Evaluation/Monitoring *	Х		
Q. Data showing need for your program (optional, see question 7)		Х	We do not subcontract per question 7
R. Other (specify) TWO PAGE LIMIT (Cover Page)	Х		

 $[\]ensuremath{^*}$ must include summary of deficiencies and suggested corrective action; may include your responses and actions taken.

Name/Board Position EXECUTIVE BOARD Janine Gedmin - PRESIDENT Judith Clarke-VICE PRESIDENT Inda Hinchcliffe - SECRETARY Key West Housing Authors		Section for Determine	10.11	1107
Monroe (Monroe (Monroe As	Monroe Association for Retarded Citizens, Inc.	d Citizens, Inc.	
Monroe (Monroe (Affiliation/Title	City/State	Years Served	Current Term Expiration Date
Monroe (
Monroe (County Sheriff Inspector	Key West, FL		10/2014
	nty Engineer	Key West, FL	4	10/2011
	Key West Housing Authority	Key West, FL		10/2014
Susan Ham - TREASURER Keys Energy	Keys Energy- Accountant	Key West, FL	2	10/2010
Diana Flenard Moore, Exec. Director M.A.R.C., Ex	M.A.R.C., Executive Director	Key West, FL	10	A/N
REGULAR BOARD				
Nancy Bunch Monroe Cour	Monroe County Sheriff Deputy	Key West, FL	2	10/2013
Dr. Michael Derouin Southernmos	Southernmost Foot & Ankle-Podiatrist	Key West, FL	5	10/2010
Susan Harrison Retired Airlin	Retired Airline Stewardess	Little Torch Key, FL	2	10/2013
David Hudson MARC Client		Key West, FL	2	10/2013
Pauline Klein Retired Busir	Retired Business Manager	Key Largo FL	2	10/2013
opes .	Retired Advertising Executive	Key West,FL	2	10/2013
Bill Mayfield Sand Dental	Island Dental & Assoc., Dentist	Key West, FL	_	10/2011
Richard Ramsay Monroe Cour	Monroe County Sheriff -UnderSheriff	Key West, FL		10/2011
Roger Otto Optician		Key West,FL		10/2014
Diane Schmidt Westin Resor	Westin Resort-General Manager	Sugarloaf Shores,FL	2	10/2013
16	KW Urgent Care - Physician Asst.	Key West, FL		10/2011
Bob Shillinger Monroe County Attorney	ity Attorney	Key West, FL		10/2011
Mark Stanton TIB Bank-Loan Officer	an Officer	Key West,FL	က	10/2012
Steve Torrence City of Key W	City of Key West - Police Officer	Key West,FL	2	10/2010

ATTACHMENT A2 - Annual Election of Officers Monroe Association for Retarded Citizens, Inc.

MARC Board of Directors Meeting October 6, 2009

In attendance: David Hudson, Bill Mayfield, Jennifer Lopes, Mark Stanton, Susan Harrison, Rick Ramsey, Judith Clarke, Roger Otto, Steve Torrence, Christina Sigler, and Rick Fowler

Staff: Diana Flenard, Neil McMichael, Mark Lindas, Gordon Ross, and Davida Hardy

Meeting convened at 5:30 by Judith Clarke, Vice President. Introductions were made around the table.

Steve Torrence made the motion to accept the August 4, 2009 Minutes with one correction, that Jennifer Lopes was in attendance but not listed in Minutes. The motion was seconded by Rick Ramsey. Motion carried.

Steve Torrence made motion to accept the slate of officers: Janine Gedmin – President, Judith Clark – Vice President, Susan Ham – Treasurer, Linda Hinchcliffe – Secretary, the motion was seconded by Rick Ramsey. Motion carried.

Mark Stanton made the motion to accept the Treasurer's Report of October 6, 2009 as received. The motion was seconded by Diane Schmidt. Motion carried.

Rick Fowler, thanked the Board and the staff for his three six year terms on the board and said that he would be honored to be elected to the Advisory Board. He again mentioned how choked up he feels to be leaving the board for a third time.

Diana Flenard reported on the Profit and Loss Statement advising that we were doing as well as can be expected at this time of year. The plant store, Upper Keys and the Rainbow Café were all doing well considering the current economy. Diana made mention that as in the past, with 3 pays coming up this month, we would be making a withdrawal from Raymond James to cover the shortfall that will be created. She also spoke about the maturity of the Line of Credit at First state Bank and asked if we would like to renew. Mark Stanton made the motion to approve the line of credit and was seconded by Steve Torrence. Motion carried.

Diana passed out Code of Conduct forms that HUD and other funding agencies require to be signed and kept on file. She also sent them out via email so please download, sign and return at the next board meeting. The Committee sign up sheet was passed out to sign up for the committee of your choice.

Thank you to Davida for all her work put in, we are the recipient of a FDOT grant for \$18,000 for a van which we will be getting in December. We will apply for another FDOT handicapped van.

Diana mentioned that the Annual Meeting went very well and thanks to all for making another pot luck success.

In closing, Diana updated the Board on some of the lawsuits with Agency for People with Disabilities of which several of our clients are plaintiffs. Diana reported since they won the appeal all clients will be granted a hearing for loss services. The Agency for People with Disabilities won the the first round of tier hearings but lost the second and they will appeal this to the next level.

Motion to adjourn was made by Steve Torrence, seconded by David Hudson. The Motion carried. The meeting was adjourned at 6:30 pm.

Respectfully submitted Davida Hardy for,

Dairde Hardy for Linda Hinchcliffe Linda Stinckehffe

		Proposed - Upcor Year Ending:		Ending:		
到1200日至11日20日,12日至12日2日,12日1日日 12日日 - 12日日		6	/_30/11	_6	/30 /10	
Position Title	"X"	#FTE'S	Total Compensation Package	# FTE'S	Total Compensation Package	
Executive Director		1.00		1.00	77,418	
Business Manager	9	1.00		1.00	53,405	
Workshop Manager		0.80	42,727	0.80	42,727	
Residential Manager		1.00	53,405	1.00	53,405	
Program Coordinators		6.00	254,762	6.00	254,762	
Special Needs Instr.		3.50	138,525	3.50	138,525	
Supported Employment Trainers		2.50	99,020	2.50	99,020	
Vocational Trainers		7.50	225,008	7.50	225,008	
Group Home Counselors		5.50	201,211	5.50	201,211	
Client medical Services		2.00	91,080	2.00	91,080	
Companion Trainers		2.25		2.25	103,895	
Administrative Assistants		3.85		3.85	139,721	
Community Inclusion Trainers		4.50	169,094	4.50		
Supported Living Trainers		3.00	116,084	3.00	169,094	
Program Assistants		7.50				
In Home Support Coaches		2.50	174,944	7.50		
Vocational Trainers	×	2.50 4.75	99,020 180,120	2.50 4.75	99,020 180,120	
Totals	1	59.15	2,219,439	59.15	2,219,439	

ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES (Performance Report)

Monroe Assoc Retarded Citizens

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 4 / 10 /10
Residential Care and Training	Adults with Developmental Disabilities	25	25 Key West	7 days/24 hrs	22	23
Supported Living	Adults with Developmental Disabilities	22	22 County Wide	7 days/24 hrs	22	22
In Home Supports	Adults with Developmental Disabilities	21	21 County Wide	7days/ 6 hrs day	21	21
Adult Day Training	Adults with Developmental Disabilities	87	87 County Wide	Mon-Fri 5 days/6 hrsday	86	87
Supported Employment Employment Services	Adults with Developmental Disabilities	25	25 County Wide	2-3 hrs a day	23	25
Community Inclusion	Adults with Disabilities	105	105 County Wide	3-6 hrs a week	103	104
Transportation	Adults with Developmental Disabilities	100	100 County Wide	7 days a week	66	66
Medical & Therapeutic Supervision	Adults with Developmental Disabilities	89	68 County Wide	7 days a week	89	89
Transition Services	Teens with Developmental Disabilities	15	15 County Wide	Mon-Fri 5 days/4-6 hrs day	15	15
Respite	Adults with Developmental Disabilities	8	County Wide	By the day as needed	7	7
Unduplicated Clients for Entire Agency (see instructions - this is not a total of the numi	r Entire Agency not a total of the numbers above)		on majoris and mission of the control of the contro		103	104

Please indicate the number of clients served who are Monroe County residents: All 104 are Monroe County Residents

Please list or describe achieved outcomes for your target populations: 85% or 74 clients at the Adult Day Training reached at least one goal toward independence on their annual IEP or Program Plan. 100% or 25 of the clients in Supported Emploment earned at or above mimimum wage. 10% or 3 of the 25 clients in Supported Employment have an annual income above the poverty level.

ATTACHMENT D - COUNTY FUNDING BUDGET

2011

	Proposed Expense But Upcoming Year End	dget for ling:	
	6/30/11		
Expenditures	Total	%	
Salaries	137,483	92.9%	
Payroll Taxes	10,517	7.1%	
Employee Benefits		C	
Subtotal Personnel	148,000	100.0%	
Postage		C	
Office Supplies		C	
Telephone		C	
Professional Fees		C	
Rent		C	
Utilities		C	
Repair and Maint.		C	
Travel		C	
Miscellaneous			
Grants to Other Organizations		C	
List others below		C	
		C	
		C	
		C	
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	Proposed Expense Bud Upcoming Year Endi		Projected Expenses for Current Year Ending:			
2 数据的数据数据数据数据数据数据	_6_/30/11		6_/_30/10			
Expenditures	Total	%	Total	%		
Salaries	1,998,763	66%	1,998,763	66%		
Payroll Taxes	152,905	5%	152,905	5%		
Employee Benefits	220,676	7%	220,676	7%		
Subtotal Personnel	2,372,344	78%	2,372,344	79%		
Client Medical	2,000	0%	1,994	0%		
Contractual Services	155,000	5%	175,000	6%		
Equipment and Leasing	5,500	0%	4,500	0%		
Insurance	65,000	2%	60,000	2%		
Interest expense	20,600	1%	20,600	1%		
Miscellaneous	500	0%	500	0%		
Rent and Utilities	140,000	5%	140,000	5%		
Office Expense	23,000	1%	23,000	1%		
Program Supplies	69,500	2%	69,500	2%		
Repairs and Maintenance	30,000	1%	25,000	1%		
Respite Care	532	0%	532	0%		
Staff Development/Training	16,450	1%	16,450	1%		
Taxes and Licenses	22,747	1%	22,747	1%		
Telephone	27,000	1%	22,842	1%		
Client Transportation	47,000	2%	35,000	1%		
Vehicle R & M	30,000	1%	27,000	1%		
		0		0		
		0		0		
		0		0		
		0		0		
		0		0		
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		0		0		
		0		0		
Total Expenses	3,027,173	100%	3,017,009	100%		
Revenue Over/(Under) Expenses	(174,415)		(39,319)			

		Proposed Revenue Budget for Upcoming Year Ending:			Projected Revenue for Current Ye Ending:		
		6_/30/1	1		6_/30/1	0	
Revenue Sources	Cash	In-Kind	%-age of Total	Cash	In-Kind	%-age of Total	
Monroe County	148,000		5%	146,500		5%	
Children and Fam	223,714		8%	229,339		8%	
M.C. Sheriff's Dept.	0		0%	0		0%	
Key West			0%			0%	
Marathon			0%			0%	
Islamorada			0%			0%	
Layton			0%			0%	
Key Colony Beach			0%			0%	
Client fees	102,243		4%	100,260		3%	
Donations	75,000		3%	42,800		1%	
Sheriff Shared Asset	7,300		0%	7,300		0%	
United Way	20,800		1%	19,590		1%	
MC School Board		153,791	0%		189,254	0%	
HUD	102,268		4%	102,268		3%	
Client Projects	400,000		14%	385,000		13%	
Fundraising	95,000		3%	87,500		3%	
Medicaid Waiver	1,559,933		55%	1,733,258		58%	
Community Support	118,500		4%	118,500		4%	
Able Trust Grant	0		0%	5,375		0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
			0%			0%	
part year busy			100%			100%	
Total Revenue	2,852,758	153,791		2,977,690	189,254	10078	

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC. FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2009 AND 2008





815 Peacock Plaza Key West, Florida 33040 305.294.1049 / 305.294.1040 Fax: 305.294.3951

Scott G. Oropeza, C.P.A., P.A. John G. Parks, Jr., C.P.A., P.A. Denise Y. Rohrer, C.P.A., P.A. James H. Hill, Jr.

INDEPENDENT AUDITOR'S REPORT

Board of Directors Monroe Association for Retarded Citizens, Inc. Key West, Florida

We have audited the accompanying statements of financial position of Monroe Association for Retarded Citizens, Inc. ("MARC") (a non profit organization) as of June 30, 2009 and 2008, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Monroe Association for Retarded Citizens, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monroe Association for Retarded Citizens, Inc. as of June 30, 2009 and 2008 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 02, 2010 on our consideration of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

Key West, Florida

ropsys: farts

March 02, 2010

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC. STATEMENTS OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2009

REVENUES:	Unrestricted	Temporarily Restricted	Total
Medicaid waiver	\$ 1,761,856	\$ -	\$ 1,761,856
Grants	649,350	_	649,350
Fundraising events, net of expenses			040,000
of \$98,036	119,838	-	119,838
Client projects, net of expenses			,
of \$631,617	309,440	_	309,440
In-kind donations	236,046	-	236,046
Community support	80,443	6,792	87,235
United Way	19,067		19,067
Service fees	130,222	-	130,222
Investment (loss)	(46,589)	_	(46,589)
(Loss) on disposal of assets	(3,649)	-	(3,649)
Other income	7,127	-	7,127
Net Assets released from restrictions:			
Satisfaction of requirements	34,630	(34,308)	322
TOTAL REVENUES	3,297,781	(27,516)	3,270,265
EXPENSES:			
Program services:			
Adult Day Care	2,727,633		2,727,633
Residential care	243,560	_	2,727,633
Administrative and general	359,027	_	359,027
-			333,027
TOTAL EXPENSES	3,330,220	-	3,330,220
CHANGE IN NET ASSETS	(32,439)	(27,516)	(59,955)
NET ASSETS AT BEGINNING OF YEAR	2,010,852	929,639	2,940,491
NET ASSETS AT YEAR END	\$ 1,978,413	\$ 902,123	\$ 2,880,536

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC. STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

CASH FLOWS FROM OPERATING ACTIVITIES	***************************************	2009		2008
Cash received from services	\$	0.000.670	Φ.	0.000.077
Cash received from community support	φ	2,233,670 443,119	\$	2,303,977
Cash received from other revenues		675,544		564,129
Cash paid to suppliers and employees		(3,207,638)		824,570
Investment income		(76,566)		(3,411,655)
Interest paid		(21,573)		63,410 (27,183)
CASH PROVIDED BY OPERATING ACTIVITIES	-			
CASH FROVIDED BY OPERATING ACTIVITIES	***************************************	46,556		317,248
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of securities		(151,065)		(34,998)
Proceeds from disposition of securities		247,147		_
Capital expenditures	***************************************	(55,895)		(686,143)
CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES		40,187		(721,141)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from debt		40.400		470.000
Principal payments on long term debt		12,426		476,908
· imalpai paymonto on long term dept		(27,158)		(315,511)
CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES		(14,732)		161,397
NET INCREASE (DECREASE) IN CASH		72,011		(242,496)
CASH AT BEGINNING OF YEAR		175,734	*****	418,230
CASH AT END OF YEAR	\$	247,745	_\$_	175,734
Adjustments to reconcile change in net assets to net cash provided by operations:				
Increase (Decrease) in net assets	\$	(59,955)	\$	187,767
Depreciation	Ψ	99,252	φ	79,284
Loss on disposition of fixed assets		3,649		37,055
Change decrease (increase) in market value of investments		(29,977)		59,313
Changes in assets and liabilities:		(29,911)		09,010
Decrease in accounts and other receivables		31,715		14,184
Decrease (increase) in prepaid expenses		1,894		(4,187)
Decrease (increase) in inventory		5,157		(31,534)
Decrease (increase) in other assets		150		(01,004)
(Decrease) in accounts payable		(5,766)		(28,937)
Increase in deferred revenue		437		4,303
	·····			-,
	\$	46,556	\$	317,248

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC. STATEMENT OF FUNCTIONAL EXPENSES **JUNE 30, 2008**

	Program	Services			
	Adult	Residential	Total Program	Management	
	Day Care	Care	Services	and General	Totals
Personnel expenses					*
Salaries and wages	\$ 1,786,912	\$ 163,661	\$ 1,950,573	¢ 000.040	
Employee benefits and taxes	293,156	28,148	321,304	\$ 263,618	\$ 2,214,191
	200,100	20,140	321,304	41,483	362,787
Total Salaries and related expenses	2,080,068	191,809	2,271,877	305,101	2,576,978
Direct Expenses					
Client medical	1,890	104	1,994	_	1,994
Contractual services	309,139	8,952	318,091	17.638	335,729
Equipment and leasing	3,226	610	3,836	308	4,144
Insurance	44,087	7.800	51,887	575	52,462
Interest	13,015	9,995	23,010	4.173	27,183
Miscellaneous	634	637	1,271	897	2,168
Occupancy	115,164	14,945	130,109	5,888	135,997
Office expense	7,841	3,283	11,124	11,801	22,925
Program supplies	24,945	48,330	73,275	(3,818)	69,457
Repairs and maintenance	14,313	7,552	21,865	9,166	31,031
Respite care	532	, -	532	-	532
Staff development	445	256	701	5,281	5,982
Taxes and licenses	2,284	774	3,058	4,576	7,634
Telephone	20,578	2.930	23,508	3,061	26,569
Travel	46,168		46,168	-	46,168
Vehicles	27,227	•	27,227		27,227
Total expenses before depreciation	2,711,556	297,977	3,009,533	364,647	3,374,180
Depreciation	20,863	43,367	64,230	15,054	79,284
Total expenses after depreciation	\$ 2,732,419	\$ 341,344	\$ 3,073,763	\$ 379,701	\$ 3,453,464

Note 1 - Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Monroe Association for Retarded Citizens, Inc. considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose Monroe Association for Retarded Citizens, Inc. to concentrations of credit and market risk consist primarily of cash equivalents, uncollateralized accounts receivable, investments in mutual funds and long-term debt. Cash equivalents and investments are maintained at high-quality financial institutions and credit exposure is not limited to any one institution. Monroe Association for Retarded Citizens, Inc. has not experienced any losses on its cash equivalents. Accounts receivable and Grant receivable are primarily due from government agencies and are deemed fully collectible.

Inventory

Inventories consist of items used for client projects and are stated at the lower of cost (average cost method) or market.

Property and Equipment

Purchased property and equipment are recorded at cost. Donated assets are recorded at fair market value at the time of donation. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred. Depreciation expenses are provided using the straight-line method over the estimated useful lives of the various classes of assets.

The estimated useful lives of the principal classes of assets are as follows:

Classification	<u>Years</u>
Office equipment Furniture and fixtures Building and improvements Transportation equipment	3 – 20 3 – 20 5 – 40 5

Income tax status

The Monroe Association for Retarded Citizens, Inc. is a nonprofit organization that is exempt from income taxes under section 501 (c)(3) of the Internal Revenue Code. Monroe Association for Retarded Citizens, Inc. has also been classified as an entity that is not a private foundation within the meaning of section 509 (a) and qualifies for deductible contributions as provided in section 170 (b)(1)(A)(vi). Monroe Association for Retarded Citizens, Inc. has no excise or unrelated business income taxes in the twelve months ended June 30, 2009 and 2008.

Note 2 - Cash and Cash Equivalents and Investments (continued)

Investments:

Credit Risk – Monroe Association for Retarded Citizens, Inc. invests in common stock, mutual funds, and other securities including those guaranteed by the United States of America. The investments are recorded at cost and adjusted to fair market value, i.e. quoted market price, as provided by the Organization's agent.

In addition, Monroe Association for Retarded Citizens, Inc. maintains a brokerage account with a national institution with a location in Key West. Balances for the brokerage account are federally insured by the Securities Investor Protection Corporation (SPIC) up to \$500,000, including \$100,000 in claims for cash awaiting investment. However, cash held in a deposit program is insured up to and under the conditions of the FDIC. At June 30, 2009 and 2008, Monroe Association for Retarded Citizens, Inc.'s uninsured balance totaled \$0 and \$0, respectively.

Note 3 - Receivables

Accounts receivable

Outstanding balances with service providers and other clients are as follows:

		2009	 2008
Medicaid Agency for Persons with Disabilities Private pay Workshop contracts	\$	157,682 23,334 15,035 43,337	\$ 161,795 31,582 13,594 38,885
	\$	239,388	\$ 245,856
Grants receivable			
Outstanding balances for grant providers are as follows:			
	****	2009	 2008
City of Key West - Community Development Block Grant Department of Housing and Urban Development Florida Endowment Foundation for Vocational Rehabilitation Monroe County Sheriff's Office	\$	28,140 5,375 7,200	\$ 50,918
	\$	40,715	\$ 50,918
Note 4 – Unconditional Promises to Give			
Unconditional promises to give as of June 30, 2009 and 2008:			
		2009	 2008
Poinciana bargain lease for Don Moore apartments Less discount to present value	\$	1,463,832 594,823	\$ 1,499,976 619,475
Net unconditional promises to give	\$	869,009	\$ 880,501

Note 6 - Investments (continued)

Investment (loss) income from cash and cash equivalents and investments is comprised of the following:

	2009		2008	
Dividends and interest Realized (loss) on investments Unrealized gain (loss) on investments	\$	21,634 (98,200) 29,977	\$	63,410 0 (59,313)
Total investment (loss) income	\$	(46,589)	_\$_	4,097

Note 7 - Fair Values of Financial Instruments

Financial Accounting Standards Board Statement No. 157, Fair Value Measurements (FASB Statement No. 157), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Statement No. 157 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that Monroe Association for Retarded Citizens, Inc. has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation to other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following description of the valuation used for assets measured at fair value:

Common stocks, corporate bonds, mutual funds and U. S. government securities: Valued at closing market price reported on the active market which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Monroe Association for Retarded Citizens, Inc. believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Monroe Association for Retarded Citizens, Inc. investments meet Level 1 measurements as of June 30, 2009.

Note 11 - Mortgages and Loan Payable (continued)

	 2009	 2008
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$242 including interest at 6.00%, matures February, 2011.		
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	4,103	6,635
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	90,703	78,840
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	47,850	47,287
g and any market of dark of, 2010.	 74,067	 74,066
Total long-term debt Less Current Portion	512,866 28,431	 527,598 27,045
Net long-term debt	\$ 484,435	\$ 500,553
Long-term debt matures as follows:		
2008 2009 2010 2011 2012 Thereafter	\$ 28,431 19,643 9,618 52,618 52,114 350,442	
Total	\$ 512,866	

Note 12 - Leases

The "Don Moore Apartments," used as a Supported Independent Living Facility, is rented at Poinciana Plaza at an annual cost of \$1 until January 2050. The estimated fair rental value of the facility for the fiscal years ending June 30, 2009 and 2008 was \$36,144 and 36,144.

The organization leases administrative office space, client project space, and equipment under operating leases which contain no contingent rental payments, escalation clauses, renewal options, or significant operating restrictions. Total rent expenses for the year ended June 30, 2009 and 2008 were \$91,374 and \$86,656, respectively.

Note 13 - In-Kind Donations

Donated Services, Facilities and Other

A substantial number of volunteers have donated time to Monroe Association for Retarded Citizens, Inc.'s fund-raising campaigns during the year; however, these donated services are not reflected in the financial statements since the services do not require specialized skills. Donated professional services are reflected in the statement of activities at their fair market value. For the years ending June 30, 2009 and 2008, the Monroe County School Board contributed teaching services valued at \$211,213 and \$203,707 respectively.







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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors Monroe Association for Retarded Citizens, Inc. Key West, Florida

We have audited the financial statements of the Monroe Association for Retarded Citizens, Inc. as of and for the year ended June 30, 2009 and have issued our report thereon dated March 02, 2010. We conducted our audit in accordance with auditing standards generally accepted in the Unites States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of deficiencies, that adversely affects Monroe Association for Retarded Citizens, Inc.'s ability to initiate, authorize, record, process or report financial data reliability in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Monroe Association for Retarded Citizens, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Monroe Association for Retarded Citizens, Inc.'s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Monroe Association for Retarded Citizens, Inc.'s internal control.

Our discussion of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We identified certain significant deficiencies in internal control over financial reporting in a separate letter dated March 02, 2010. However, we believe none of those significant deficiencies contained in that letter are material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Monroe Association for Retarded Citizens, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,



Monroe Association for Retarded Citizens, Inc.

Letter of Communication with Board of Directors

June 30, 2009



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Scott G. Oropeza, C.P.A., P.A. John G. Parks, Jr., C.P.A., P.A. Denise Y. Rohrer, C.P.A., P.A. James H. Hill, Jr.

Board of Directors Monroe Association for Retarded Citizens, Inc. P.O. Box 428 Key West, FL 33041

We have audited the financial statements of Monroe Association for Retarded Citizens, Inc. for the year ended June 30, 2009, and have issued our report thereon dated March 02, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated August 25, 2008, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of Monroe Association for Retarded Citizens, Inc.. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Monroe Association for Retarded Citizens, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Monroe Association for Retarded Citizens, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the Monroe Association for Retarded Citizens, Inc. during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the unconditional promise to give is based on an ongoing promise to provide residential living space for a future period, discounted to the current period. We evaluated the key factors and assumptions used to develop the present value of future unconditional promises to gvie in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Page Two Board of Directors Monroe Association for Retarded Citizens, Inc.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 02, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Monroe Association for Retarded Citizens, Inc.'s financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Monroe Association for Retarded Citizens, Inc.'s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the of Directors and management of Monroe Association for Retarded Citizens, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Orapeja : farks

Key West, Florida

March 02, 2010

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MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.

MANAGEMENT MEMORANDUM ON REVIEW OF INTERNAL CONTROL STRUCTURE

JUNE 30, 2009

OROPEZA & PARKS
Certified Public Accountants





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Scott G. Oropeza, C.P.A., P.A. John G. Parks, Jr., C.P.A., P.A. Denise Y. Rohrer, C.P.A., P.A. James H. Hill, Jr.

Board of Directors Monroe Association for Retarded Citizens, Inc. P.O. Box 428 Key West, FL 33041

We have audited the financial statements of the Monroe Association for Retarded Citizens, Inc. for the year ended June 30, 2009 and have issued our reports thereon dated March 02, 2010.

We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report; Independent Auditor's Report on Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. Disclosures in those reports, which are dated March 02, 2010, should be considered in conjunction with this management memorandum. However, this memorandum does not affect any of the reports as listed above.

In planning and performing our audit of the financial statements of the Monroe Association for Retarded Citizens, Inc. as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Monroe Association for Retarded Citizens, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Monroe Association for Retarded Citizens, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by the Monroe Association for Retarded Citizens, Inc.'s internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Monroe Association for Retarded Citizens, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the third paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

However, as discussed below, we identified certain significant deficiencies in internal control over financial reporting.

Finding 1

During the year, a donation of art was accepted and an acceptance letter with a value of \$10,000 was furnished to the donor. The valuation of the art did not include a current appraisal of the fair value as of the date of donation. Generally Accepted Accounting Principles (GAAP) requires donated items to be capitalized at the fair market value at the date of donation. In addition, any donation greater than \$5,000 requires the completion of IRS Form 8283, in part, by the Donee. The Form 8283 and the appraisal should be provided by

the donor. However, due diligence would require the donee to obtain an appraisal for any such items excepted in which one is not provided by a donor.

We recommend the acceptance of any tangible property include an appraisal of fair value at the time of acceptance, when needed, to aid in the compliance with the necessary filing requirements of the Internal Revenue Service.

Finding 2

A review of a written lease noted no reporting of rent expense or corresponding in kind donation of rent or landscaping revenue as documented in the lease contract.

We recommend staff review all written contracts for proper recognition of revenues and expenses in accordance with contract agreements and Generally Accepted Accounting Principles (GAAP).

Finding 3

Staff discovered and had subsequently discontinued the practice of the donation of plant store inventory to others and substituting plant store inventory in lieu of monthly landscaping services in which no work was performed without recording the amounts of either donation/substitution at the time of occurrence. However corrected, these illustrate a breakdown in the controls set up in the current automated inventory system. This practice further hindered management to properly track and value the perpetual inventory and cost of goods sold and to properly evaluate obsolescence and the spoilage of goods.

We recommend staff review the processes and practices in use with respect to inventory costing and modify them to resolve these types of discrepancies.

Finding 4

As part of our audit procedures, our standard bank confirmation testing revealed, with further investigation through inquiry of a bank employee, an instance in which signatures with that bank were updated after auditor inquiry.

In order to maintain strong controls over cash, we recommend the authorized check signatures on file with the Monroe Association for Retarded Citizens, Inc. banks be updated when a change in the authorized check signers occurs.

We believe none of the significant deficiencies in internal control listed above to be material weaknesses, as defined above.

In addition, we identified certain other matters. These matters were not considered to be significant deficiencies or material weaknesses as defined above.

Finding 5

We noted that minutes for finance committee meetings are not maintained. Incomplete minutes do not provide assurances as to discussions that may have taken place at a meeting of the committee and likewise, no assurance regarding official actions or intent of the committee that may have a financial impact.

We suggest official minutes be prepared and retained for all finance committee meetings and that completed and approved minutes contain the signature of the finance chair for authentication.

Finding 6

A review of monthly sales tax liability reports noted discrepancies in reported gross revenues as compared to the monthly profit and loss statements gross revenues.

We recommend staff development procedures to incorporate a review that includes reconciling the reported gross revenues on the monthly tax reports with the monthly financial gross revenues and retain a written copy of the reconciliation for future references that may arise.

Finding 7

An inquiry of staff noted that there is no formal written investment policy.

We recommend a formal written policy be formulated and established, that details the board's philosophies, policies, and goals (both short term and long term). The policy would allow the board to maximize the income earned on investments at an acceptable level of risk. The policy should include who has the right to transfer between the investment accounts, transaction amount limits, what kind of investments can be made, and who can authorize purchases and sales. The policy should also address the investment goals, the targeted rate of return for the investment portfolio, the amount of acceptable risk, and evaluate the risk/reward of investment alternatives. The investment returns and composition should be analyzed at least quarterly to evaluate performance and adherence to the investment policy.

This memorandum is intended solely for the use of the Board of Directors, management and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Key West, Florida

my farks

March 02, 2010





MONROE ASSOCIATION FOR REMARCABLE CITIZENS

P. O. Box 428 Key West, Florida 33041-0428

305-294-9526 phone 305-292-0078 fax

Janine Gedmin

President Board of Directors Diana Flenard Executive Director

3/02/10

Oropeza & Parks 815 Peacock Plaza Key West, Fl. 33040

Re: Audited financial statement findings:

Finding 1

Before we accept any tangible property we will request an appraisal of fair value at the time of acceptance. If the item is appraised at \$5,000 or greater we will file the necessary forms with the IRS.

Finding 2

Staff will review all written contracts for proper recognition of revenues and expenses in accordance with contract agreements and Generally Accepted Accounting Principles (GAAP).

Finding 3

Prior to the audit staff recognized the problem and corrected it. The finding of the problem and the resolution was then told to the auditor during the audit.

Finding 4

We will update all authorized check signers when a change in authorized signers occurs. The banking institutes will only release the funds with two signatures and the banking institute will only issue funds in the name of the account holder which is MARC, so funds were still protected upon one member of the Executive Committee changing from the previous year. Due diligence will be taken to update all accounts.

Finding 5

We will retain a copy of the finance committee minutes prepared and signed by the finance chair. All recommendations of the finance committee are brought to the board for approval.





Form **990**

Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2008

Department of the Treasury Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

Contributions and grents (Part VIII, Inn 1b) December of Notice incomposes of suppose of more than 25% of the cases. 1 1 1 1 1 1 1 1 1			e 2008 calendar year, or tax ye	ar beginning 7/01	, 2008, and endin	g 6/30	, 20	109	
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Total circum Same See Po Box 428 Source Sourc		Na	me change or type. CITIZ	ENS, INC					
Tax exempt status Signature Filter and adverse of principal officer Filter and adverse of principal officer Filter Filter and adverse of principal officer Filter Filtre Filter Filte		Ini	See P O B	OX 428					
Appendix periodic p			Instruc- KEY W	EST, FL 33041		(30	<u>5) 294-</u>	9526	
Application pending Fiture and attenses of processed officers NA NOS 1881. NOS Nos		\vdash							
SAME AS C ABOVE 1 1 1 1 1 1 1 1 1		-							
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Website - N/A								Yes No	
March Summary			1) ◄ (insert no.) 494	7(a)(1) or 527	ii ivo, attacii a list.	(see msmuche	ons)	
Summary Summary Event Formation Event Formation Even of						H(c) Group exemption nu	ımber ►		
1				rust Association Other ►	L Year of Formati	on: M s	State of legal d	omicile:	
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Party Proposition Party Proposition Party Proposition Party Pa		1	Briefly describe the organization	n's mission or most significant a	ctivities: TO PROVII	DE OUR CLIEN	TS WITH		
2 Check this box +	e ·		DEACTORMENTAL DISAB	LLITIES DIGNIFIED. C	OMPASSIONATE P	ROFFCCTONAT	CADE TI	NT 7A ETAMATE VZ	
Variable of independent voting members of the governing body (Part VI, line 1a). 3 1.7	au		ENVIRONMENT FOR THE	DURATION OF THEIR N	EEDS.		. Qr.11 (11) 11	i,	
Variable of independent voting members of the governing body (Part VI, line 1a). 3 1.7	err							The Manager section of the Section o	
Variable of independent voting members of the governing body (Part VI, line 1a). 3 1.7	Š		Check this box ► if the org	anization discontinued its opera	tions or disposed of mo	re than 25% of its	assets.		
Notified in dispendent voting members of the governing body (Part VI, line 1b)	જ	3	ivaring or voting members of the	ne governing body (Part VI. line	1a)		3	17	
Revenue less expenses Subtract line 18 from line 12 Column (C) Ta	ies	4	independent voting r	nembers of the governing body	(Part VI, line 1b)			17	
Revenue less expenses Subtract line 18 from line 12 Column (C) Ta	Σ	5	Total number of employees (Pa	rt V, line 2a)			5		
B Net unrelated business taxable income from Form 990-T, line 34 Prior Year Current Year	Act	72	Total gross uproloted business	imate if necessary)		* * * * * * * * * * * * * * * * * * * *		300	
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S Contributions and grants (Part VIII, line 1h)	~~~~	<u>_</u>	iver difference pusifiess (axable	income from Form 990-1, line 3	4		7 b	0.	
Program service revenue (Part VIII, Inie 2g).			0-43-1					Current Year	
12 Total revenue (Part VIII, column (A), lines 5, 64, 86, 9c, 10c, and 11e)	e	8	Contributions and grants (Part \	/III, line 1h)		1,060,5		756,474.	
12 Total revenue (Part VIII, column (A), lines 5, 64, 86, 9c, 10c, and 11e)	/en	10	Program service revenue (Part	VIII, line 2g)				1,899,067.	
Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12). 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3). 14 Benefits paid to or for members (Part IX, column (A), line 4). 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10). 16 Professional fundraising fees (Part IX, column (A), line 11e). 17 Other expenses (Part IX, column (B), line 11e). 18 Total fundraising expenses (Part IX, column (B), line 11e). 19 Revenue less expenses. Subtract line 18 from line 12. 20 Total assets (Part X, line 16). 21 Total liabilities (Part X, line 16). 22 Net assets or fund balances. Subtract line 21 from line 20. 23 Net assets or fund balances. Subtract line 21 from line 20. 24 Part II 25 Signature Block 26 Date 27 DIANA FLENARD Type or print name and title. 27 Preparer's signature of officer (other type) officer) is based on all information of which preparer has any knowledge and belief, it is signature of officer is parter to the complete. Date 27 Preparer's signature of OROPEZA & PARKS, CPAS 28 Preparer's signature of OROPEZA & PARKS, CPAS 29 Signature of OROPEZA & PARKS, CPAS 20 Signature of OROPEZA & PARKS, CPAS 21 Preparer's signature of OROPEZA & PARKS, CPAS 21 Preparer's signature of OROPEZA & PARKS, CPAS 22 Signature of OROPEZA & PARKS, CPAS 23 Signature of OROPEZA & PARKS, CPAS 24 Signature of OROPEZA & PARKS, CPAS 25 Signature of OROPEZA & PARKS, CPAS 26 Signature of OROPEZA & PARKS, CPAS 27 Signature of OROPEZA & PARKS, CPAS 28 Signature of OROPEZA & PARKS, CPAS 29 Signature of OROPEZA & PARKS, CPAS 29 Signature of OROPEZA & PARKS, CPAS 29 Signature of OROPEZA & PARKS, CPAS 20 Signature of OROPEZA & PARKS, CPAS 21 Signature of OROPEZA & PARKS, CPAS 22 Signature of OROPEZA & PA	Re	11	Other revenue (Part VIII, co	olumn (A), lines 3, 4, and 7d)					
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48 Benefits paid to or for members (Part IX, column (A), line 4)		12	Construction of the control of the c	ough II (must equal Part VIII, o	olumn (A), line 12)	3,471,8	40.	3,004,742.	
Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		13	Grants and similar amounts pai	d (Part IX, column (A), lines 1-3	8)				
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17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f). 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25). 19 Revenue less expenses. Subtract line 18 from line 12. 20 Total assets (Part X, line 16). 20 Total assets (Part X, line 26). 21 Total liabilities (Part X, line 26). 22 Net assets or fund balances. Subtract line 21 from line 20. 23 Part II Signature Block Under penalties of periury. I declare that I have examined this feture, including accompanying schedules and statements, and to the best of my knowledge and belief, it is substant of filter than 1 have examined this feture, including accompanying schedules and statements, and to the best of my knowledge and belief, it is substant of officer is based on all information of which preparer has any knowledge. Paid Preparer's signature of officer Paid Preparer's signature of officer Preparer's signature of officer OROPEZA & PARKS, JR., CPAPA. 815 PEACOCK PLZ. 815 PEACOCK PLZ. EIN N/A EIN N/A Phone no. ► (305) 294-1049	Ø.						40.	2,466,594.	
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Sign Here Signature of officer Date			Under penalties of perjury, I declare the true, correct, and complete. Declaration	at I have examined this leturn, including a n of preparer (other than officer) is based	ccompanying schedules and sta on all information of which prepa	tements, and to the best arer has any knowledge.	of my knowled	lge and belief, it is	
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parer's Use Only Firm's name or yours if self-employed), address, and ZIP + 4 OROPEZA & PARKS, CPAS 815 PEACOCK PLZ. EIN N/A Phone no. (305) 294-1049			Preparer's	www.	-, -,	employed *	Щ.,,		
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ZiP + 4 KEY WEST, FL 33040 Phone no. ► (305) 294-1049			lemployed). > 815 PEACO						
May the IRS discuss this return with the preparer shown above? (see instructions)			ZIP + 4 KEY WEST	, FL 33040		Phone no.		The state of the s	
500 (2000)	Ма	y the	IRS discuss this return with the	preparer shown above? (see in	structions)		X		

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A			-
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		Λ	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.	3		<u>X</u>
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III.	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II	7	Х	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>	9		Х
10	Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10		X
11-	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VIII, IX, or X as applicable	11	Х	
	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13		X
	a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I	14b		X
	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II	15		X
16	individuals located outside the United States? If 'Yes,' complete Schedule F, Part III.	16		X
17 18	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I. Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	17	- 37	X
19		18 19	X	V
20	Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J.	23		X
				4.
24	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,'go to question 25	24 a		Х
ı	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
1	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25	a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a		X
	b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I.	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.	27		X X

Form 990 (2008) MONROE ASSOCIATION FOR RETARDED

Part V Statements Regarding Other IRS Filings and Tax Compliance

1. Calcultura de la companya della companya della companya de la companya della c		Yes	No
1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable			
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		Х
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	-10		^
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	1
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	- 20	- 21	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		Х
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule Q	3 b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х
b If 'Yes,' enter the name of the foreign country: ►			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Χ
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		Χ
c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5 c		
6a Did the organization solicit any contributions that were not tax deductible?	6 a	~~~	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7 a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7с		Х
d If 'Yes,' indicate the number of Forms 8282 filed during the year			İ
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		Х
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7 g		X
h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? [7h		Х
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make any distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12			
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11 Section 501(c)(12) organizations. Enter:			
a Gross income from other members or shareholders			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)			And the second s
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	1	<u></u>
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b	Ear	n gan	(2008)
SAA	COL	11 224	エイリリバ

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) or more than \$100,000 from the organization and any
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did	d not compen	sate a	iny (offic	er, (directo	or, tri	ustee, or key employe	e.	
(A)	(B)			(0				(D)	(E)	(F)
Name and Title	Average hours per week	Po Individual trustee or director	Institutional trustee		Key employee	Highest compensated employee	y) Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
NANCY BUNCH										
DIRECTOR	0							0.	0.	0.
MARK STANTON										
DIRECTOR	0							0.	0.	0.
JOHN P ELCHER										
DIRECTOR	0							0.	0.	0.
LINDA_HINCHCLIFFE										
SECRETARY	0							0.	0.	0.
DIANA FLENARD										***************************************
EXECUTIVE DIREC	40							74,981.	0.	0.
JANINE GEDMIN										The state of the s
DIRECTOR	0							0.	0.	0.
JUDITH CLARKE										
VICE PRESIDENT	0							0.	0.	0.
DR. MICHAEL DEROUIN										
DIRECTOR	0							0.	0.	0.
SUSAN_HARRISON										
DIRECTOR	0							0.	0.	0.
DAVID HUDSON										
DIRECTOR	0							0.	0.	0.
PAULINE KLEIN										
DIRECTOR	0		<u> </u>					0.	0.	0.
JENNIFER LOPES										
DIRECTOR	0	ļ			_			0.	0.	0.
DIANE SCHMIDT									_	_
DIRECTOR	0	-	_		1			0.	0.	0.
RICHARD FOWLER										2
PRESIDENT	0				1_			0.	0.	0.
SUSAN HAM										
TREASURER	0			<u> </u>				0.	0.	0.
STEVE TORRENCE										^
DIRECTOR	0		-	1	4-		+	0.	0.	0.
PHYLLIS TANNER DIRECTOR	o							0.	0.	0.
BAA			TEE	A010	7L (04/24/09)			Form 990 (2008)

(A) Total revenue (B) (**C**) Unrelated (D) Related or Revenue exempt business excluded from tax function under sections 512, 513, or 514 revenue revenue 1a Fedérated campaigns...... CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS 1 a 19,067. **b** Membership dues..... 1 b c Fundraising events..... 1 c d Related organizations..... 1 d e Government grants (contributions).... 1 e 571,948 f All other contributions, gifts, grants, and similar amounts not included above 1 f 165,459 q Noncash contribns included in Ins 1a-1f: . . . 500 h Total. Add lines 1a-1f... 756,474 PROGRAM SERVICE REVENUE Business Code 2a PROGRAM SERVICES 130,222 130,222. b MEDICAID WAIVER 1,761,856. 1,761,856. c FOOD STAMPS 6,989. 6,989. f All other program service revenue . . . g Total. Add lines 2a-2f..... 1,899,067 Investment income (including dividends, interest and other similar amounts)..... 21,634. 21,634 Income from investment of tax-exempt bond proceeds Royalties. (ii) Personal 6a Gross Rents..... b Less: rental expenses. c Rental income or (loss).... d Net rental income or (loss).... (i) Securities (ii) Other 7a Gross amount from sales of assets other than inventory. 198,944 b Less: cost or other basis 3,649. and sales expenses 297,144. -98,200. c Gain or (loss)...... -3,649.d Net gain or (loss)..... -101,849-101,8498a Gross income from fundraising events *THER REVENUE* (not including. \$ of contributions reported on line 1c). See Part IV, line 18..... a 217,874. 98,036. c Net income or (loss) from fundraising events...... 119,838 119,838 9a Gross income from gaming activities. See Part IV, line 19.....a **b** Less: direct expenses..... **b** c Net income or (loss) from gaming activities..... 10 a Gross sales of inventory, less returns 941,057 and allowances..... a 631,617. **b** Less: cost of goods sold 309,440. 309,440 c Net income or (loss) from sales of inventory...... Miscellaneous Revenue 138 138. 11a MICELLANEOUS d All other revenue..... 138 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 0. 3,004,742. 2,248,268. 10c, and 11e....

Part X

BAA

Form **990** (2008)

Balance Sheet (B) End of year (A) Beginning of year Cash — non-interest-bearing..... 2,438 1 31,457. Savings and temporary cash investments 549,097. 2 554,845. 3 Pledges and grants receivable, net 936,452. 3 911,205. Accounts receivable, net 245,856. 4 239,388. Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.... 5 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L. 6 Notes and loans receivable, net 7 Inventories for sale or use. 97,628 8 92,471. Prepaid expenses and deferred charges..... 6,320 9 4,426. 10 a Land, buildings, and equipment: cost basis...... 10a b Less: accumulated depreciation. Complete Part VI of Schedule D..... 10b 605,337 1,575,899 10 c 1,528,887. 11 11 12 Investments – other securities. See Part IV, line 11..... 12 13 Investments – program-related. See Part IV, line 11..... 13 Intangible assets 14 14 15 Other assets. See Part IV, line 11.... 286,584 15 257,579. Total assets. Add lines 1 through 15 (must equal line 34).... 16 3,700,274. 16 3,620,258. 17 Accounts payable and accrued expenses.... 227,881. 222,116. 17 18 18 19 Deferred revenue.... 4,303. 19 4,740. Tax-exempt bond liabilities..... 20 20 21 Escrow account liability. Complete Part IV of Schedule D..... 21 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II 22 23 Secured mortgages and notes payable to unrelated third parties..... 527,598 23 512,866. Unsecured notes and loans payable..... 24 24 25 Other liabilities. Complete Part X of Schedule D..... 25 Total liabilities. Add lines 17 through 25..... 759,782. 739,722. 26 X and complete lines Organizations that follow SFAS 117, check here 27 through 29 and lines 33 and 34. 27 Unrestricted net assets..... 2,010,853. 27 1,978,413. 929,639. 28 902,123. Permanently restricted net assets.... 29 O R Organizations that do not follow SFAS 117, check here

and complete FUZO lines 30 through 34. Capital stock or trust principal, or current funds..... 30 Paid-in or capital surplus, or land, building, and equipment fund..... 31 32 Retained earnings, endowment, accumulated income, or other funds...... 32 33 Total net assets or fund balances. 2,940,492 2,880,536. 33 3,700,274. Total liabilities and net assets/fund balances.. 3,620,258. Part XI **Financial Statements and Reporting** Yes No 1 Accounting method used to prepare the Form 990: Cash X Accrual Other Χ 2a Were the organization's financial statements compiled or reviewed by an independent accountant?.... 2a Χ 2b b Were the organization's financial statements audited by an independent accountant?..... **c** If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?.... Χ 2 c 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Χ Audit Act and OMB Circular A-133?.... 3 a 3b b If 'Yes,' did the organization undergo the required audit or audits?.....

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Sec	tion A. Public Support							
begii	ndar year (or fiscal year nning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total	
1	Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')	646,518.	686,656.	847.001	1,060,571.	756,474.	The state of the s	
2	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.		,		1,000,371.	730,474.	3,997,220.	
3	The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	111,273.	129,858.				241,131.	
4	Total. Add lines 1-3	757,791.	816,514.	847,001.	1,060,571.	756,474.	4,238,351.	
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)					730,474.	0.	
	Public support. Subtract line 5 from line 4.						4,238,351.	
Sec	tion B. Total Support							
	ndar year (or fiscal year nning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total	
7	Amounts from line 4	757,791.	816,514.	847,001.	1,060,571.	756,474.	4,238,351.	
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources.	17,894.	27,271.	50,212.	63,410.	21,634.	180,421.	
9	Net income form unrelated business activities, whether or not the business is regularly carried on	•	, , , , , ,		03/110.	21,034.	0.	
10	Other income. Do not include gain or loss form the sale of capital assets (Explain in Part IV.). SEE . PART IV	1,164.	1,608.	7,761.	3,018.	138.	13,689.	
11	Total support. Add lines 7 through 10							
12	Gross receipts from related activ	vities etc (see ins	structions)			12	<u>4,432,461.</u> 0.	
	First five years. If the Form 990	is for the organiza	ation's first secon	nd third fourth	or fifth tay year as	a section E01(a)	(2)	
Sec	organization, check this box and tion C. Computation of Pu	hlic Support P	orcontago					
	Public support percentage for 20			ne 11 column (f)			95.6%	
15	Public support percentage for 20						97.3%	
16 a	16a 33-1/3 support test — 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization.							
b 33-1/3 support test — 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization								
	or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. • • • • • • • • • • • • • • • • • • •							
	or more, and if the organization organization meets the 'facts-ar Private foundation. If the organ	neets the 'facts- nd-circumstances'	and-circumstance test. The organ	es' test, check this sization qualifies a	s box and stop he as a publicly suppo	re. Explain in Par orted organization	t IV how the	
18	rnvate tournuation. If the organ	nzanon diu not Ch	eck a box on line	, 10, 100, 100, 17			990 or 990-EZ) 2008	

Schedule A	(Form 990 or	990-EZ) 2008	MONROE	ASSOCIATIO	N FOR I	O T T T T T T T T T T T T T T T T T T T	FO 1001545	
Part IV	Supplemen	ital Informa	tion. Com	plete this part	to provide	do the evel-	59-1031546	Page 4
-	Part II, line	17a or 17b	; or Part II	I. line 12. Pro	vide anv	other addition	59-1031546 ation required by Part II, line aal information. (see instruc	≥ 10;
				.,	vide dilly	other addition	iai information. (see instruc	tions)
					. – – – –	. – – – – – –		
					. – – – –			
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Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, 990-EZ and 990-PF ► See separate instructions. OMB No. 1545-0047

2008

Name of the organization MONROE ASSOCIATIO	N FOD DEWARDED						
CITIZENS, INC	FOR RETARDED		dentification number				
Organization type (check one):		59-10	31546				
Filers of:	Section:						
Form 990 or 990-EZ	X 501(c)(<u>3</u>) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated a 527 political organization	s a private fo	undation				
Form 990-PF	501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a 501(c)(3) taxable private foundation	private found:	ation				
Check if your organization is covered by the General boxes for both the General Rule and a Special	Rule or a Special Rule. (Note: Only a section 501(c)(7), (8), or (1 Rule. See instructions.)	0) organization	can check				
General Rule – For organizations filing Form 990, 990-EZ, contributor. (Complete Parts I and II.)	or 990-PF that received, during the year, \$5,000 or more	(in money or	r property) from any one				
Special Rules -							
	Form 990, or Form 990-EZ, that met the 33-1/3% support y one contributor, during the year, a contribution of the greater of 2% of the amount on Form 990-EZ, line 1. Complete Part		gulations under sections (2) 2% of the				
addregate contributions or bequests of mo-	For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.						
For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use <i>exclusively</i> for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an <i>exclusively</i> religious, charitable, etc., purpose. Do not complete any of the Parts unless the General Rule applies to this organization because it received nonexclusively							
religious, charitable, etc, contributions of \$	5,000 or more during the year.)		▶\$				
Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they must answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).							
BAA For Privacy Act and Paperwork Reduct for Form 990. These instructions will be issue	ion Act Notice, see the Instructions Sche ed separately.	dule B (Form 9	990, 990-EZ, or 990-PF) (2008)				

Page

of 1

of Part II

MONROE ASSOCIATION FOR RETARDED

of 1 of P

59-1031546

Part II	Noncash	Property	(see	instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
N/A			
		\$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$\$	
BAA		Schedule B (Form 990, 990-E	7 or 990-PE) (200

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

MONPOE ACCOUTANTON FOR REMARRIED

Employer Identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Fu	59-1031546						
the organization answered res to form 990, Part IV, line 6.							
(a) Donor advised funds	(b) Funds and other accounts						
1 Total number at end of year2 Aggregate contributions to (during year)							
2 Aggregate great from (1)							
Aggregate grants from (during year) Aggregate value at end of year							
5 Did the organization inform all donors and donor advisors in writing that the assets held in a funds are the organization's property, subject to the organization's exclusive legal control?.	Yes No						
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant fur used only for charitable purposes and not for the benefit of the donor or donor advisor or ot impermissible private benefit??.	Yes No						
Part II Conservation Easements Complete if the organization answered 'Yes'	to Form 990, Part IV, line 7.						
V D I II C I I I I I I I I I I I I I I I	of an historically important land area of certified historic structure						
	Held at the End of the Year						
 b Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) d Number of conservation easements included in (c) acquired after 8/17/06 3 Number of conservation easements modified, transferred, released, extinguished, or termin year ► 4 Number of states where property subject to conservation easement is located ► 	2c 2d						
 Does the organization have a written policy regarding the periodic monitoring, inspection, v enforcement of the conservation easement it holds? Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the 	the year ►						
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of s 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	section						
9 In Part XIV, describe how the organization reports conservation easements in its revenue and experinctude, if applicable, the text of the footnote to the organization's financial statements that conservation easements.	ense statement, and balance sheet, and t describes the organization's accounting for						
Part III Organizations Maintaining Collections of Art, Historical Treasures, of Complete if the organization answered 'Yes' to Form 990, Part IV, line	or Other Similar Assets e 8.						
1a If the organization elected, as permitted under SFAS 116, not to report in its revenue state treasures, or other similar assets held for public exhibition, education, or research in furthe the text of the footnote to its financial statements that describes these items.	ment and balance sheet works of art, historical arance of public service, provide, in Part XIV,						
b If the organization elected, as permitted under SFAS 116, not to report in its revenue state treasures, or other similar assets held for public exhibition, education, or research in furthe amounts relating to these items:	erance of public service, provide the following						
(i) Revenues included in Form 990, Part VIII, line 1	> \$						
(ii) Assets included in Form 990, Part X							
2 If the organization received or held works of art, historical treasures, or other similar asset amounts required to be reported under SFAS 116 relating to these items:							
a Revenues included in Form 990, Part VIII, line 1							
b Assets included in Form 990, Part X	· · · · · · · · · · · · · · · · · · ·						

Schedule D (Form 990) 2008 MONROE ASSOCIATION Part VII Investments—Other Securities See Fo	FOR RETARDED	59-10	31546 Page :
(a) Description of security or category (including name of security)	(b) Book value	ne 12. N/A (c) Method of value	- 1: - · ·
(including name of security)	(-) 550% Talue	Cost or end-of-year ma	ation rket value
Financial derivatives and other financial products			
Other			
			And the second s
Total. (Column (b) should equal Form 990 Part X, col. (B) line 12.)			
Part VIII Investments-Program Related (See F	orm 990, Part X, I	ine 13) N/A	
(a) Description of investment type	(b) Book value	(c) Method of valua	ation
		Cost or end-of-year man	rket value
	·		
			The state of the s
Total. Column (b)(should equal Form 990, Part X, Col. (B) line 13.) Part IX Other Assets (See Form 990, Part X			
ARTWORK	scription		(b) Book value 21,600.
MUTUAL FUNDS AND STOCK			234,455.
OTHER ASSETS			1,198.

Total. Column (b) Total (should equal Form 990, Part X, co	I.(B), line 15)	<u> </u>	257,579.
Part X Other Liabilities (See Form 990, Part			
(a) Description of Liability Federal Income Taxes	(b) Amount		
		Total Control Contro	
Total. Column (b) Total (should equal Form 990, Part X, col. (B) line 25)			hillity for upgartain to:
In Part XIV, provide the text of the footnote to the organize positions under FIN 48.	ation's financial statem	erns that reports the organization's ha	unity for uncertain tax

Schedule D (Form 990) 2008	_
Schedule D (Form 990) 2008 Part XIV Supplemental Information (continued)	Page 5
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Par	t II	Fundraising Events. Complete if reported more than \$15,000 on F	the organization a			31546 Page 2			
	<u> </u>	reported more than \$15,000 on F	om 990-EZ, line c	a. List events with	gross receipts gre	ater than \$5,000.			
			(a) Event #1 SPECIAL EVENTS	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))			
R E V			(event type)	(event type)	(total number)	001. (0))			
REVENUE	1	Gross receipts	217,874.			217,874.			
-	2	Less: Charitable contributions			Address of the second s				
	3	Gross revenue (line 1 minus line 2)	217,874.		The same state of the same sta	217,874.			
D	4	Cash prizes							
D R E C T	5	Non-cash prizes							
	6	Rent/facility costs							
EXPERSES	7	Other direct expenses	98,036.			98,036.			
E S	8	Direct expense summary. Add lines 4- th	arough 7 in column (d).			98,036.			
Day	9 t	Net income summary. Combine lines 3 a	nd 8 in column (d)			119.838			
rai	l.]	Gaming. Complete if the organiza \$15,000 on Form 990-EZ, line 6a	ation answered 'Ye	s' to Form 990, Pai	t IV, line 19, or re	ported more than			
REVENUE			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))			
U E	1	Gross revenue							
	2	Cash prizes	·						
D P E N S E S T S	3	Non-cash prizes							
C S T E S	4	Rent/facility costs							
	5	Other direct expenses							
	6	Volunteer labor	Yes %	Yes %	Yes %				
	7	Direct expense summary. Add lines 2 thr	rough 5 in column (d)			•			
	8	Net gaming income summary. Combine							
***************************************		Net gaming meone summary. Combine	inles I and 7 in column	ı (u)		YES NO			
9		er the state(s) in which the organization of		***************************************					
		he organization licensed to operate gamina No,' Explain:	g activities in each of the	hese states?		9a			
	יו וו ט	чо, Ехріаін.							
		Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? If 'Yes,' Explain:							
11		es the organization operate gaming activit	ies with nonmembers?.			1 1 1			
12	ls t	the organization a grantor, beneficiary or t minister charitable gaming?	. ,			. , 14			
BA	A		TEEA3702L	08/15/08	Schedule G (F	orm 990 or 990-EZ) 2008			

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Employer identification number

Name of the organization MONROE ASSOCIATION FOR RETARDED CITIZENS, INC 59-1031546 FORM 990, PART VI, LINE 10 - FORM 990 REVIEW PROCESS THE BOARD TREASURER REVIEWS THE FORM 990 BEFORE IT IS FILED. FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEES PERSONNEL COMMITTEE REVIEWS, DOES COMPARISONS AND RECOMMENDS SALARIES OF EXECUTIVE DIRECTOR AND KEY EMPLOYEES. THERE ARE WRITTEN MINUTES OF THE PERSONNEL COMMITTEE BOARD OF DIRECTORS APPROVES THE PERSONNEL COMMITTEE RECOMMENDATIONS. FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE GOVERNING DOCUMENTS, POLICIES & FINANCIAL STATEMENTS ARE ALL AVAILABLE UPON REQUEST.



Monroe Association for Retarded Citizens, Inc.

c. Monitoring Requirements

- 1) The Provider will be monitored in accordance with existing Department of Children and Families Operating Procedures CFOP 75-8, as applicable.
- 2) A report outlining the Agency's findings during the on-site monitoring will be submitted to the Provider within 30 days of concluding field work and the exit conference. The Provider agrees to respond and submit a corrective action plan, if required, within 30 days of receiving the Agency's monitoring report.
- 3) The Provider must collect and maintain all data, statistics, reports, records, surveys and any other supporting documentation, relative to the performance standards identified in the Service Specific Attachments. This information must be maintained for review by the Agency.
- 4) In the event the contract is terminated as a result of the Provider failing to achieve the standards set forth in the contract, the Provider may not contract for the same services within 24 months of the date of termination as the result of a formal competitive procurement or as the result of a single source procurement.

C. METHOD OF PAYMENT

- 1. This is a Fixed Price/Unit cost contract. The Agency shall pay the Provider for the delivery of services provided in accordance with the unit price specified in C.2. below, subject to the availability of funds.
- 2. The Agency agrees to pay for the service units at the unit price(s) and limits listed below:

SERVICE UNITS	UNIT OF MEASURE	UNIT PRICE
Adult Day Training	Quarter Hour	\$ 1.67
Supported Employment	Quarter Hour	\$ 1.02
Supported Living	Month	\$ 580.00
Transportation	Month	\$ 235.00
Companion	Quarter Hour	\$ 4.47
Residential Habilitation	Day	\$ 95.00
Respite	Day	\$ 95.00

- 3. The Provider will provide and document match for Adult Day Training for this contract period in the amount of twelve and a half percent (12½%) of the total program cost as identified in current Appropriation Law. The Provider's contribution will be made in the form of cash and/or in-kind resources. If the Provider fails to meet match requirements, the final reimbursement will be adjusted accordingly.
- Vacations, holidays and in-service time are not reimbursable as a service day for computing units of service under this contract. Hours and days of service shall meet

20 KLJ72

Internal Revenue Service District Director

Internal Revenue Service Centralized Services Branch Attn: S & R UNIT 152:2 Post Office Box 941 Atlanta, Georgia 30370

Department of the Treasury

Dete: November 9,1982 Person to Contact: Monroe Assn. For Retarded Citizens, Onc. P.C. Box 428 Key Nest, Florida 33040 Refer Reply to: EIN: 59-1031546 FFN: 580013670 Your Letter Dated: October 27,1982 Internal Revenue Code Section: 501(c)(3) Our Exemption Letter Dated: September 1981 We have received your letter requesting confirmation of your exemption from Federal income tax. You received recognition of exemption from Federal income tax under the above cited section of the Internal Revenue Code. The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address. We have checked our records and find that your organization has not been recognized as exempt. If you believe you qualify for recognition of exemption from Federal income tax, you should complete the appropriate Form 1023 or Form 1024, "Application for Recognition of Exemption". Also enclosed is a copy of Publication 557, "How to Apply for Recognition of Exemption for an Organization". When the applicable form is completed, you should send it to the address shown above. Our records indicate that your organization failed to establish recognition of exemption from Federal income tax. If you wish to have us reconsider your application for exemption, please submit the data previously requested in the enclosed letter. ☐ Our records indicate that your exempt status was ☐ terminated ☐ revoked ☐ denied on . Thank you for your cooperation. Sincerely yours, had J. May **District Director** Enclosure(s) ☐ Form 1023 Form 1024 Publication 557

☐ Previous Request for Information

□ SS-4



2009 / 2010 MONROE COUNTY BUSINESS TAX RECEIPT **EXPIRES SEPTEMBER 30, 2010**

RECEIPT# 48210-83271

Business Name: MARC

Owner Name: MONROE ASSOC FOR RETARDED CITIZENS IEXCEMPTION:

Mailing Address: PO BOX 428

KEY WEST, FL 33041-0428

003-30.00: NON PROFIT

Business Location: 1400 UNITED ST

KEY WEST, FL 33040

Business Phone: 305-294-9526

Business Type: RETAIL SALES (RETAIL

SALES)

	Rooms	Seats	Employ	rees M	achines	Stalls		
			5		/			
For Vending Business Only								
Numt	per of Machines :		_	Vending T	уре: М	00000		
Tax Amount	Transfer Fee	Sub-Total	Penalty	Prior Years	Collection Cost	Total Paid		
AMERICA POR POSTO IN CONTROL OF ALBERTY AND IN COLOR OF A VARAGINAL BOTTOM AND ASSESSMENT				\$0.00				

PAID-118-08-00004673

09/16/5009 0.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT WHEN VALIDATED

Danise D. Henriquez, CFC, Tax Collector PO Box 1129, Key West, FL 33041

THIS IS ONLY A TAX. YOU MUST MEET ALL COUNTY AND/OR MUNICIPALITY PLANNING AND ZONING REQUIREMENTS.

MONDOE COUNTY BUSINESS TAY DECEIDT

CITY OF KEY WEST, FLORIDA K

Business Tax Receipt

This Document is a business tax receipt Holder must meet all City zoning and use provisions. P.O. Box 1409, Key West, Florida 33040 (305) 809-3955

Business Name MARC HORTICULTURE TRAINING CtlNbr:0002964

Location Addr 1400 UNITED ST

Lic NBR/Class 10-00002980 RETAIL/MAILORDER/WHSALE 5,001-10,000 SF

Issue Date:

September 18, 2009 Expiration Date: September 30, 2010

License Fee \$0.00
Add. Charges \$0.00

Penalty \$0.00 Total \$0.00

Comments: PLANTS AND ACCESSORIES; RETAIL (INCL CHRISTMAS TR)

AT MAY SANDS SCHOOL

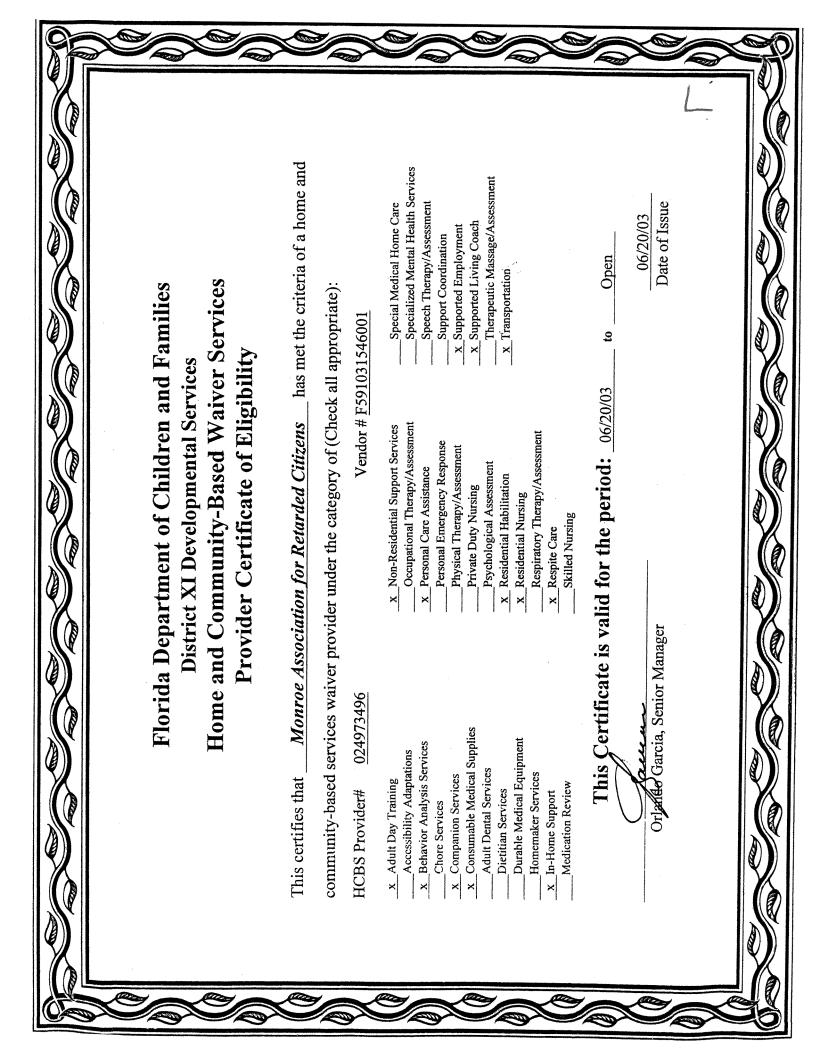
This document must be prominently displayed.

MONROE ASSOC FOR RETARDED CITZ

MARC HORTICULTURE TRAINING

POB 428

KEY WEST FL 33041





Consumer's Certificate of Exemption

DR-14 R. 04/0501/15/09

Issued Pursuant to Chapter 212, Florida Statutes

85-8014988926C-4

01/30/2009

01/31/2014

50 (CH3) ORGANIZATION

Certificate Number

Effective Date

Expiration Date

This certifies that

MONROE ASSOCIATION FOR RETARDED CITIZENS INC 1401 SEMINARY ST KEY WEST FL 33040-3481



is exempt from the payment of Florida sales and use tax on real property rented, transient rentaling per relief tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14 R. 04/05

- 1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
- 2. Your Consumer's Certificate of Exemption is to be used solely by your organization for your organization's customary nonprofit activities.
- Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
- 4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
- 5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
- 6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.



DEPARTMENT OF HEALTH

321872

OPERATING PERMIT

For:

Food Program-Adult Day Care

Issued To:

MARC Training Center 1401 Seminary St

Key West, FL 33040

Mailed To:

MARC Training Center

P.O. Box 428

Key West, FL 33041

Audit Control: F00206

Permit Number: 44-48-00102

County: Monroe

Issue Date:

09/16/09 \$ 135.00

Amount Paid: Date Paid:

9/16/09

Permit Expires On: September, 30, 2010

ENVIRONMENTAL HEA

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II. EMPLOYMENT

A. Equal Opportunity

Monroe Association for Retarded Citizens, Inc. is an equal opportunity employer. In all aspects of employment, MARC recruits, hires, trains, pays, and promotes without discrimination with regard to race, national origin, color, sex, pregnancy, religion, creed, age, personal appearance, family responsibilities, marital status, sexual orientation/preference, gender identity, disability, citizenship, veteran's status or other legally protected status. Our objective is to hire and promote individuals best qualified and/or trainable for the position, by virtue of job-related standards of education, interest, training, experience, and personal qualifications.

In addition, we do not tolerate discrimination or harassment on the basis of sex, including same sex harassment, race, national origin, color, disability, religion, creed, marital status, veteran's status or any other legally protected status, and follow the anti-harassment policy described below in this Handbook.

B. Disabilities Policy

MARC is committed to providing equal employment opportunities to qualified individuals with disabilities. MARC employs, advances in employment and otherwise treat qualified individuals without discrimination with regard to disability in all employment practices, including the following: employment, promotion, demotion, transfer, recruitment, advertising, layoff, terminations, rates of pay or other forms of compensation and benefits, and selection for training. MARC will attempt to reasonably accommodate disabled employees and job applicants to permit them to perform the essential functions of their jobs in a safe and efficient manner. MARC will afford reasonable accommodation to qualified applicants and employees with known disabilities provided that the accommodation does not cause undue hardship to MARC or, irrespective of the accommodation, that such individuals do not pose a direct threat to the health and safety of themselves or others.

Applicants and employees with disabilities may inform MARC's Executive Director of the disability and may suggest, on a confidential basis, how MARC may reasonably accommodate them. MARC may require medical confirmation either from the employee's health care provider or one chosen by MARC to evaluate the employee's condition, applicable work limitations and potential accommodations as a part of this process. All information will be kept confidential.

Catastrophic Illness Policy: employees with life threatening illnesses, cancer, heart disease and HIV-disease often wish to continue their pursuits — including work — to the extent medically allowed by their condition. MARC enthusiastically supports this so long as employees are able to meet performance standards. As with all disabilities, MARC will make reasonable accommodations, will keep medical information confidential, and will treat employees with a disability compassionately and without discrimination. Employees are expected to cooperate with disabled colleagues and should be aware that employees with life threatening illnesses do not pose a threat to the co-workers or those with whom they interact in ordinary workplace contact. Employees with questions or concerns about life-threatening illnesses are encouraged to contact MARC's Executive Director for information.





Charlie Crist,

June 6, 2008

Governor

Jim DeBeaugrine,

Interim Agency

Director

4030 Esplanade Way, Suite 380

Tallahassee, Florida

32399-0950

(850) 488-4257 Fax: (850) 922-6456

Toll Free: (866) APD-CARES (866-273-2273)

Ms. Diana Flenard

Monroe Association for Retarded Citizens, Inc.

1400 United Street suite 105 Key West, Florida 33040

Dear Ms. Flenard:

Congratulations on your accomplishments this year as a Home and Community-Based waiver provider. The results of your 2008 Collaborative Outcomes Review and Enhancement (CORE) quality assurance review by the Delmarva Foundation indicate you are performing in the "Achieving" range. The review also reflects no alerts, no elements signifying recoupment, and no citations in the minimum requirement section of the review.

The "Achieving" designation demonstrates your ability to focus on the desired outcomes of the people you serve. Your organizational practices are to be commended because of the attention you place on each person's expectations, and your commitment in meeting the basic assurances for the health, safety and welfare of the people you support.

Thank you for your commitment to honor and promote person-directed services and for a job well done. I encourage you to continue to be a leader and advocate for the best quality services for the individuals you support.

Sincerely,

Jim DeBeaugrine Interim Director





Florida Statewide Quality Assurance Program

delmarva foundation

Tallahassee Office 2039 Centre Pointe Blvd Suite 202 Tallahassee, FL 32308 850-671-5044 850-878-2958 Fax

Tampa Office 8875 Hidden River Pkwy Suite 275 Tampa, FI 33637 813-972-8100 813-977-0027 Fax

Toli Free Contact Customer Services 1-866-254-2075

November 11, 2009

DIANA FLENARD DIRECTOR MONROE ASSOCIATION FOR RETARDED CITIZENS PO BOX 428 KEY WEST FL 33041-0428

Diana Flenard:

Delmarva Foundation has received and reviewed your request for reconsideration of the results of your recent Collaborative Outcomes Review and Enhancement Consultation. The evaluation of your request has resulted in the determination(s) found in the enclosed report. Please attach this correspondence to your original report and maintain in your records.

Each element in the Minimum Service Requirement section for which you requested reconsideration has been reviewed individually and assigned a designation of Accepted or Denied. Elements with a reconsideration designation of Accepted will be noted in your file and no further action is required from you at this time. A reconsideration designation of Denied indicates that your findings remain as originally reported. Please check the section on Required Follow-up for required action.

If you have any questions about your report, please contact our Customer Services Representative, toll-free, at 1-866-254-2075.

Yours truly,

Robert J. Foley

Director of Florida Programs

Delmarva Foundation

Attachments

Review ID: 29361

Letter ID: 129120

Robert J. Foly

» Education, Experience, and Exposure is present, practiced and evident on a consistent basis.

Minimum Service Requirements

The overall finding for the Minimum Service Requirement (MSR) elements is:

4 out of 4 points (100%)

Consult Information

Monroe Association for Retarded Citizens also does business as Monroe Association for Remarkable Citizens. Ms. Flenard is the Director of this agency and Mr. McMichael is the Residential Services Coordinator. This review only covers Supported Living services since this provider scored Achieving in 2008.

This agency uses community resources to encourage interaction. The individuals are a part of the community and the community has supported them through every venture. Some of the individuals receiving Supported Living services work in the Rainbow Cafe. This cafe is located in the ADT facility and sells affordable meals to the staff, individuals and the general community This consultant interviewed four individuals as part of this consultation process. All the individuals interviewed indicated that they are extremely satisfied with the services received. They feel that they are part of their community. They also indicated that the staff has been instrumental in assisting them with achieving their goals. The individuals interviewed work in the community, one of whom also works in the local radio station as a sidekick to the disk jockey.

The area office indicated their satisfaction with this provider. The individuals interviewed do not receive stipends from the district. They live rent free or have section 8 benefits. The provider has been able to utilize resources to assist the individuals with finding affordable housing. The Key West Housing Authority has sub-leased one building with four apartments to this provider. The lease is for fifty years in the amount of \$1.00 per year and it was signed in 2000. The provider has leased these apartments to individuals receiving Supported Living services. These tenants live in these apartments rent free. One of the apartments has four individuals and the other apartments have three individuals. The provider does have a Memo from Kerry Schoolfield from the Florida Department of Children and Families (Now APD) dated June 11th, 1999. This memo states that "The Developmental Services Program will support the use of these apartments for supported living situations." The provider states that this memo also addresses the fact that four individuals are living in one apartment. This is not clear in the memo provided. The provider is encouraged to seek further clarification and documentation from the Area APD office for future reviews or audits from any authorized entity. This consultant contacted the area office for further clarification. Mr. Kirk Ryan with APD indicated that he will follow up.

Review of services also indicated that the provider charges the individuals a reduced amount for the quarter hours that are used beyond the authorized hours of service. The individuals signed consent forms for additional payment. The area office was informed of this practice. The provider is encouraged to work with the individuals and their Support Coordinators to secure additional funding based on this documented need. Additionally the provider should contact APD to discuss this practice further.

The bedroom of one of the individuals receiving Supported Living needed some structural repairs. The provider indicated that this individual lives rent free and was fortunate enough to save money over time to help pay a portion of the repair work. The individual paid \$2,000 to the agency for the repair. The provider indicated that this was done with the individual's approval. The transaction is documented in the individual's checkbook. The area office was informed of this practice.

The provider has the following DD Waiver case load:

15 individuals Supported Living Coaching Services

The following areas have been identified as strengths within your organization:

Provider's creativity in developing programs

Collaborative Outcomes Review and Enhancement Results of Findings

Cite CORE Results Elements

Designation Alert/Recoup

1 Person Directed Planning

The person and the provider collaborate on the development of strategies and methods for supports and services. Provider/staff are knowledgeable about key aspects of the person and this information is used to develop person driven supports. It is evident during the staff interview, and documentation review. When things are not happening as the person wants, the provider goes back to the person and makes changes to the service delivery accordingly. The provider acknowledges important accomplishments and events defined by the person. Documentation captures the essence of the person and is updated regularly. Staff who work with the persons are aware of the implementation plan and have been trained on it. The individuals interviewed are aware of the implementation plan goals and indicated that they are involved in the review of the plans. The staff completes Social and Personal Assessment to learn more about the individuals.

Achieving

Achieving

2 Health & Safety

The individuals interviewed are aware of the purpose for their medication. The staff has a system to track medical appointments and follow ups. The provider and staff are aware of medications, their purpose and side effects for all persons served and has a process to continuously update this information. The staff completes a home safety checklist quarterly and addresses any issues identified. Community assessments are also completed at least yearly. The homes visited had working smoke detectors and the exits were accessible. The staff completes hurricane preparedness plans for all individuals served. The individuals are registered with local shelters if needed. The person knows the back up plans for relief staff. emergency plans, such as natural disasters, evacuations, fire, etc..

The provider is encouraged to assist with self preservation by motivating the individuals to schedule their own medical appointments.

3 Free From Abuse, Neglect and Exploitation

At the time of the consultation, the person is free from abuse, neglect, and exploitation associated with the provider. The individuals interviewed are aware of how to identify abuse. The Abuse Hotline is posted in the individuals' homes however, not all of the individuals interviewed were aware of its purpose (A.O. indicated that The Abuse Hotline posting was propaganda). The provider has a Zero Tolerance policy and all staff interviewed have received training on this policy. The provider's written policy includes all required components. Documentation verifies the provider consistently follows the unusual incident reporting procedures.

The provider is encouraged to validate the individuals' understanding of the different reporting practices.

Achieving

Review ID: 29361 Letter ID: 129120 TallaW-B 102

7 Collaboration

Implementing

The individuals interviewed know the people who provide the services and who to go to if they have identified a need. Person actively participates in all relevant meetings or information sharing, i.e. IP, SP. Documentation review indicates that the staff discusses all matters with the person and/or the guardian. The provider/staff share and solicit information from other supports of the person (WSC receives IP, monthlies etc). Staff participate in support plan meetings and sign the signature page as an indication of their attendance. The provider is also encouraged to document efforts to assist the individuals with self-advocacy by involving them in the referral process and follow up when a need is identified. The provider could enhance services by informing the individuals of what information is kept in their files and ensuring that all consent forms are time, topic and person specific.

8 Achieving Results

Achieving

The individuals interviewed indicated that they are achieving their goals or actively working towards them. Documentation review indicates that the individuals complete satisfaction surveys. The individuals stated that they feel comfortable saying what they feel about the quality of the services received. The provider has a self assessment policy which includes a review of satisfaction surveys, incident reports, grievance log and projected service outcomes. The provider uses this information to develop a Quality Improvement Plan.

Cite Minimum Service Requirements

Designation Aler

Alert/Recoup

9 Level 2 Background Screening

Met

10 Provider/staff Training

Met

11 Service Authorization/Billing as Authorized

Met

There are four individuals living in one apartment and the provider is the landlord on the lease. Also, the provider charges the individual a reduced rate for the quarter hours worked beyond the authorized amount.

Marta M. Supported Living 7/1/08-6/30/09 \$8.47 20hrs/mth

The provider requested a reconsideration on this element. Initial determination reversed. The provider does have a Memo from Kerry Schoolfield from the Florida Department of Children and Families (Now APD) dated June 11th, 1999. This memo states that "The Developmental Services Program will support the use of these apartments for supported living situations." The provider states that this memo also addresses the fact that four individuals are living in one apartment. This is not clear in the memo provided. The provider is encouraged to seek further clarification and docuemtation from the Area APD office for future reviews or audits from any authorized entity.

Individuals and/or their families may pay privately for full units of service above and beyond what is on the service authorization if they choose. The provider is encouraged to work with the individuals and their Support Coordinators to secure additional funding based on this documented need.

Reconsideration approved.

12 Maintains Billing Documentation

Met

Review ID: 29361 Letter ID: 129120 TallaW-B 102